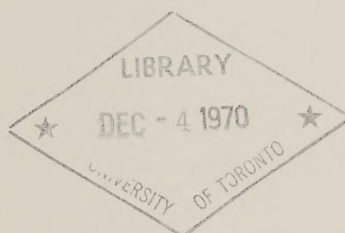


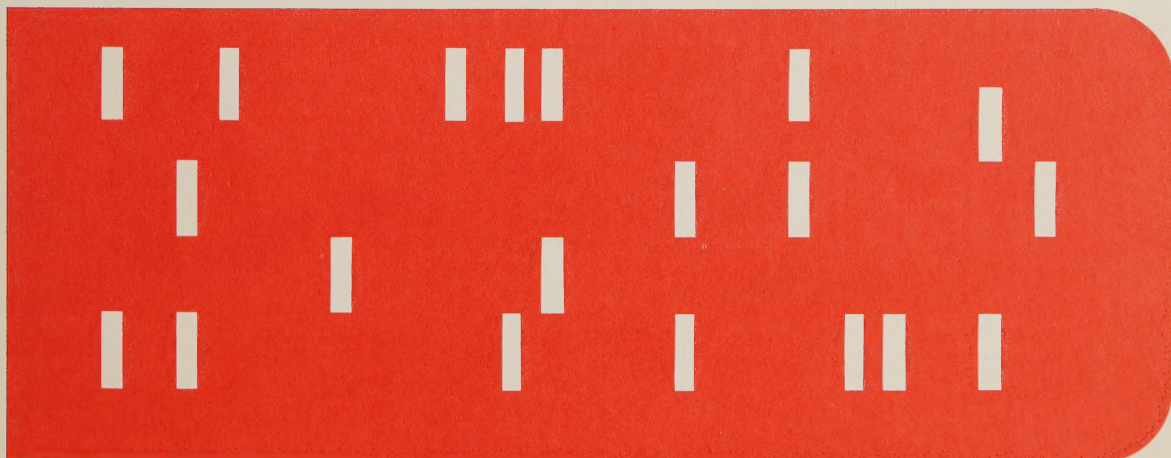
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DOING BUSINESS IN CANADA



THE CANADIAN ENVIRONMENT



DEPARTMENT OF INDUSTRY, TRADE AND COMMERCE
OTTAWA, CANADA

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DOING BUSINESS IN CANADA

THE CANADIAN ENVIRONMENT

Prepared by
Industrial and Trade Enquiries Division
Office of Promotional Services
Department of Industry, Trade and Commerce
Ottawa

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FOREWORD

While this booklet may be considered as a very brief introduction to the subject of carrying on business in Canada, it also represents the first chapter in a series of publications under the general heading of "Doing Business in Canada", prepared by the Department of Industry, Trade and Commerce, Ottawa, Canada.


The topics covered in this and other chapters in the series are intended mainly as outlines of basic government legislation and regulations affecting the conduct of business in Canada. In order to maintain the accuracy and currency of the series as a whole, each chapter is presented separately under the following titles:

Doing Business in Canada —

- Forms of Business Organization
- Canadian Customs Duties
- Taxation — Income, Business, Property
- Taxation — Sales, Excise, Commodity
- Labour Legislation
- Construction and Equipment Standards
- Federal Incentives to Industry
- Patents, Copyrights and Trade Marks
- Tariff Preferences for Canadian Goods Abroad

Also Available:

- Financing Canadian Industries



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Date of Revision — September, 1969

CARRYING ON BUSINESS

It may generally be stated that there is no basic law in Canada expressly forbidding foreign businessmen from establishing and operating commercial ventures, nor are there decree laws of a fundamental nature restricting the activities of foreign corporations or principals. A non-resident is free to invest in any line of legal endeavour with the exception of coasting, commercial flying, certain types of commercial fishing, radio broadcasting, and certain types of professional activity.

Regulations affecting business and industry are exercised without reference to nationality. Non-resident direct investments are not subject to special treatment nor are expansions of existing, foreign-owned firms subject to control. Where specific lines of business endeavour are regulated, both foreign-owned and domestic business enterprises are equally affected.

Foreign companies carrying on business in Canada are not required to be organized under Canadian law, to maintain their principal place of business in Canada or to have Canadian citizens connected with their operations. While not required to employ Canadian personnel, foreign firms have found the employment of Canadians has provided a knowledge of the Canadian market not otherwise readily obtainable.

A foreign company is required to register or take out a licence in the province in which it "carries on business" and, usually, to record

a power of attorney, empowering a resident of such province to carry out contracts and accept service of process in all suits and proceedings by or against the firm within the province. In addition, foreign companies operating in Canada are required to abide by legislation and regulations of general application, or of particular application to the type of business endeavour in which they are engaged. Regulations respecting import documentation, accounting records, business licenses, etc., affect branch, subsidiary, and domestic concerns in exactly the same manner.

Incorporation in Canada can be undertaken under federal or provincial legislation. If a subsidiary is incorporated federally, "head office" must be located some place in Canada, and, if incorporated provincially, "head office" must normally be located in the province of incorporation.

While there is no specific provision in Canadian law requiring foreign principals to arrange Canadian participation, a taxation incentive measure is available to manufacturing and processing enterprises having a degree of Canadian ownership. This measure is not regulatory in nature and in no way constitutes a control over foreign participation in the Canadian market. Since it is basically an "incentive", an outline of this measure is contained in the "Federal Incentives to Industry" chapter from this series.

LICENSING AND FOREIGN INVESTMENTS

Foreign capital participation has always been recognized as a beneficial factor in Canada's economic growth and industrial expansion, and the participation of foreign capital in the Canadian market through licensing arrangements between foreign and Canadian manufacturers is especially welcomed.

The federal government, in co-operation with the ten provincial governments of Canada, encourages contacts between foreign businessmen and Canadian manufacturers in order to determine if the facilities of one can be profitably used by the other. Many foreign firms are not in a position to establish their own production facilities abroad for a variety of reasons. In such circumstances it is ad-

vantageous to employ existing Canadian production and distribution facilities to ensure optimum share of this growing market. This can be achieved through a licensing agreement between two interested firms, whereby the Canadian manufacturer usually receives an exclusive licence for Canada along with technical assistance and patent protection. In some cases, the foreign firm may prefer to have its products manufactured in Canada through a manufacturing arrangement with a Canadian firm, and organize the distribution and sales in Canada through its own or separate facilities. In both cases mutual gains can result with a minimum of capital investment on the part of the foreign manufacturer.

Foreign manufacturers interested in having their products manufactured in Canada under licence or other arrangement should submit their proposals to the nearest Canadian Government Trade Commissioner office or to the Industrial and Trade Enquiries Division, Department of Industry, Trade and Commerce, Ottawa. Details should be provided as to the nature of the product in question, its commercial acceptability and financial arrangement desired. The federal Department of Industry, Trade and Commerce, will contact Canadian manufacturers directly or provide nation-wide publicity in its New Products Bulletin. In these arrangements, patent protection in Canada is particularly important. Without a patent, Canadian manufacturers are not likely to be interested in the offer since they have no protection against others who may manufacture the article, either by

copying it directly or by resorting to foreign patent literature for information needed to produce it in this country.

Canada welcomes the participation of foreign manufacturers in its market through licensing or contract arrangements with existing Canadian firms or through the establishment of new manufacturing facilities. The treatment afforded foreign direct investments in this country supports this fact. There are no restrictions on the movement of funds into or out of the country. Banks, corporations and individuals are free to deal in or hold foreign funds or to arrange payments in any currency they choose. An investor is free to liquidate his Canadian investment at any time and transfer the proceeds from Canada in whatever currency desired. During the life of the investment, profits, dividends and royalties may be remitted at will.

INCIDENCE OF TAXATION

The application of Canadian income tax to non-residents depends on whether or not they are considered as "carrying on business" in Canada. The definition of "carrying on business" in this country, as applied to non-resident individuals or corporations, is contained in section 139 (7) of the Income Tax Act, and accordingly profits derived from such "business" are liable to Canadian income tax. The application of Canadian income tax to non-residents is also covered in the tax agreements between Canada and several countries. Canada has concluded comprehensive income tax agreements with the following countries: Australia, Britain, Denmark, the Federal Republic of Germany, Finland, France, Ireland, Japan, Netherlands, New Zealand, Norway, Sweden, the Republic of South Africa, Trinidad and Tobago and the United States of America. Principals of these countries are not normally subject to Canadian income tax, providing they do not have a "permanent establishment" or operate through a Canadian subsidiary.

Whether a business in Canada is in the form of an incorporated (under Canadian law) subsidiary of a foreign parent or whether it is a branch (not separately incorporated in Canada) of a foreign company, it becomes

liable to registration or licensing requirements in the same manner as a domestic company, which in fact it is, and pays income tax at normal corporate rates plus withholding tax on dividends remitted to its parent.

Doing business through manufacturers' agents, distributors, or others who purchase out-right and sell in their own names would not involve liability to Canadian income tax for a foreign principal. Similarly, such operation would not require a foreign company to register under provincial law. In most cases, non-resident salesmen are not required to register under provincial law. Nevertheless, if these salesmen are principals of countries not having a tax agreement with Canada, that portion of their income earned in Canada would be subject to Canadian income tax. On the other hand, sales by foreign principals to Canadian customers made solely through correspondence is not considered to be "carrying on business" in Canada and, therefore, not subject to income tax.

Further details pertaining to taxation in Canada are contained in the chapters "Taxation — Income, Business, Property" and "Taxation — Sales, Excise, Commodity" from this series.

INCIDENCE OF CUSTOMS DUTIES

In the process of establishing a new industry or expanding existing facilities, it is often necessary to import production machinery, materials and other articles. Such importations are subject to the regular provisions of Canadian customs legislation. No duty concessions or relief by way of drawback or refund is extended strictly on the basis that a firm is becoming established or expanding its operation in this country. However, certain tariff items permit entry of articles such as machinery and production components at preferred rates of duty, or subject to drawback of duty, when imported for specific purposes.

In addition to rates of duties applicable to imported articles, the appraised value against which duty is levied is also of primary importance. Imported materials and components for manufacturing purposes in Canada are appraised at values reflecting comparable open market values in the country of export. While no appreciable saving on valuation exists when articles are imported for mere assembly in Canada, the saving may be substantial when a reasonable Canadian material content is incorporated into the product completed in Canada.

With regard to importations of *used* machinery and equipment, these are subject to the same duty treatment as if imported in new condition, except that the duty is normally applied on a lower value than would be the case for *new* machinery. Production equipment of a personal nature imported by immigrants upon their arrival here can be permitted duty free entry.

Samples are subject to ordinary duty and taxes unless accompanying a non-resident salesman when imported on a temporary basis for use in taking orders and not for resale. The importer or salesman is required to deposit an amount equal to the duty and taxes ordinarily payable upon exportation of the samples under Customs supervision within six months of importation. Samples imported for performance demonstrations must be re-exported within sixty days. Samples with commercial value that are mailed to Canada are dutiable at the same rates as commercial shipments.

Additional information on this subject is contained in the "Canadian Customs Duties" chapter from this series.

FINANCING

Financing facilities in Canada have been developed to keep pace with the maturing industrial complex of the economy. The scope of activities of Canadian financial institutions is both varied and flexible, whether in the field of working capital financing or long-term investments.

The nine chartered commercial banks in Canada are primarily in the field of short and medium-term financing for industrial and commercial purposes. Normally, bank loans are granted for working capital requirements. The role of the commercial bank is complemented by a growing number of other institutions in the financial field. Loan, insurance, trust and mortgage companies, including private institutions specially created to participate in the development of industry, are increasingly active in meeting the need for long-term loans and equity participation in new and existing industrial and commercial ventures.

While the Federal Government is not normally engaged in rendering financial assistance to new or existing industry, it is prepared to assist through the medium of loan capital where required financing is not available from other sources on reasonable terms and conditions. The Industrial Development Bank, an agency of the Federal Government, can provide financial assistance for the expansion and modernization of Canadian businesses. I.D.B. financing usually takes the form of a term loan for purposes of acquiring land and buildings or machinery and equipment. The Head Office of the Industrial Development Bank is located at 901 Victoria Square, Montreal, Quebec. Regional Offices of the Bank are maintained throughout Canada.

Most of the provincial governments in Canada have also established agencies to assist in the financing of industrial and commercial projects which are deemed beneficial to their respective economies. Financial assistance, in

various forms, can be extended through these agencies for purposes of expanding existing facilities or for the establishment of a new operation.

A more comprehensive outline of finan-

cial facilities provided by government and private sources is contained in the publication "Financing Canadian Industries" available from the Department of Industry, Trade and Commerce, Ottawa.

IMMIGRATION

Under Canada's immigration laws, immigrants are accepted from all parts of the world, without regard to their race, religion or nationality. In particular, Canada welcomes permanent settlers who have the necessary know-how and capital to establish themselves in business or agriculture, provided they can meet the normal Canadian immigration requirements respecting good health, good character, etc. Information respecting the formal procedures to follow and any examinations required in individual cases should be obtained, before making final arrangements for the journey to Canada, from the nearest Canadian Immigration Office at the address shown in Appendix "A". Any person in doubt as to the office nearest his place of residence may address his enquiry to the Canadian Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, for redirection.

Canada also welcomes bona fide businessmen seeking to enter the country on a temporary basis to contact or transact business with Canadian businessmen. While formalities are kept to the barest possible minimum, visas may be required and, as above, enquiries should be made well in advance of the pro-

posed visit.

There are special procedures to be followed in connection with the entry of 'non-immigrant' workers, either as individuals or in groups. Companies proposing to operate in Canada for only a short period of time, or to engage in one project only, usually find it desirable to bring their crews or at least their key personnel with them. The entry of these 'non-immigrant' workers is subject to prior approval in all instances. In the case of both individuals and groups, an application should be submitted to the Chief, Admissions Section, Home Services Branch, Canada Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, prior to movement. The application for entry should be accompanied by information concerning the nature of the project, number of personnel that will enter, their length of service with the company, duties to be performed, anticipated date and point of entry into Canada, and length of stay involved. It is particularly important to give full details regarding individuals who are not citizens of their country of residence and to present evidence of re-admissibility into that country.

ASSISTANCE AVAILABLE TO INDUSTRY

The importance of industrialization to Canada's overall economic growth is well recognized by the three levels of government — federal, provincial and municipal. To promote new and continued industrialization of various sections of Canada these three levels of government provide special agencies to assist

and advise the businessman. Banks, power companies, railways and other private organizations are also very active in the field of industrial development, and constitute an effective organizational network devoted to the problems of the industrialist.

FEDERAL ASSISTANCE

To assist the businessman who is seriously interested in producing in Canada, the federal government provides many useful services through its various departments and agencies.

The Department of Industry, Trade and Commerce constitutes the focal point of federal government assistance to manufacturing and processing enterprises through its own

facilities and through its contacts with all other federal and provincial departments and agencies.

Of the many facilities provided by the Department of Industry, Trade and Commerce, in co-operation with its trade representatives abroad, the following are possibly the most important:

- Information on establishing a plant or locating sources of supply.
- Statistical and market data on Canadian production, imports and exports.
- Special import studies of individual products normally grouped under general classifications.
- Introductions to Canadian firms looking for new products to manufacture under licence, contract, or other arrangement.
- Advice and guidance on laws, regu-

lations and other matters pertaining to the establishment and conduct of business in Canada.

- Publication of foreign licensing offers.
- Introductions to associations, government agencies, provincial governments and municipal industrial commissioners.
- Location of sources of specialized and technical data.

Briefly, the Department of Industry, Trade and Commerce is prepared to provide essential data, information, advice and introductions which would otherwise necessitate a multiplicity of sources. The Trade Commissioner in your area and the Department of Industry, Trade and Commerce, Ottawa, welcome your enquiries. Addresses of Canadian trade offices abroad are listed in Appendix "B".

PROVINCIAL ASSISTANCE

All ten provincial governments of Canada play a vitally important role in the encouragement of industrial development in this country. Since each province can concentrate its activities on a particular geographic area, it can provide detailed data and guidance which might otherwise not be available to the interested businessman.

To carry out its specialized work, each province has established its own department or agency. These offices can provide you with information and advice concerning your particular problem or proposal. For example, detailed reports can be prepared on such subjects as sources of raw materials, power and fuel costs, labour availability, hours of work and wage rates, water and sewer facilities, transportation services and potential markets for your product. Tours of selected locations, available plant sites and existing plants for sale or lease can be arranged.

To assist domestic firms interested in

licensing opportunities from abroad and to provide guidance to foreign businessmen interested in producing or investing in Canada, the provinces have established offices or arranged for representation in several of the larger cities in both the United States and Europe.

To supplement the service and planning aspects of their work, several of the provinces have established agencies, or have enacted legislation, under which financial assistance, in various forms, can be extended for purposes of expanding existing facilities and establishing new operations.

The provincial governments, keenly aware of their facilities and resources, would be pleased to introduce you to their market and its respective advantages, and to provide you with any assistance you may need in developing your plans for producing in Canada. The address of each provincial department concerned with industrial development is listed in Appendix "C".

MUNICIPAL ASSISTANCE

In most cases, choice of a location involves choosing a municipality. Most municipalities in Canada are actively engaged in attracting new industries to their areas and in assisting established firms with their expansion plans.

Many towns and cities have appointed special representatives or officials to look after matters of industrial development including industrial planning and active promotion of the facilities they can offer. Most centres and

municipalities have detailed surveys of their industrial facilities, such as power supply, water supply, sewers, roads, industrial sites, available plant space, etc.

Certain municipalities, either on their own or through private civic groups, can provide assistance such as erecting buildings for lease or arranging that such premises be built on demand.

In view of the great number of municipalities and towns in Canada with equally excellent facilities, and in view of the close connection with their respective provincial governments, it is advisable for the businessman to consult with provincial agencies in the field of industrial development in order to determine the centres most suitable for his needs.

OTHER SOURCES OF ASSISTANCE

Any outline of assistance to industry would be incomplete without the mention of non-governmental sources of guidance and information. These agencies are numerous and varied; therefore, it is impossible to give details of each in a publication of this sort.

The range of public and private bodies actively promoting industrial expansion in Canada includes the chartered banks, power companies, railway companies, industry associations, private research organizations, and

business consultants. By virtue of their specialized interest in the establishment and expansion of secondary industry, these organizations complement the efforts of the federal and provincial governments. Many have permanent representatives in the major manufacturing areas abroad.

Addresses of chartered banks are listed in Appendix "D", and railways in Appendix "E".

SUPPLEMENTARY INFORMATION

Many of the topics referred to in this publication, such as taxation, customs duties and financing are outlined in greater detail in separate chapters available from the Department

of Industry, Trade and Commerce, Ottawa, or through the Canadian trade representative in your area.

APPENDIX "A"

CANADIAN IMMIGRATION OFFICES OVERSEAS

Country and Name & Address**AUSTRALIA**

High Commissioner for Canada,
Visa Office,
4th Floor, Penfold House,
88 Pitt Street,
Sydney 2000, N.S.W.

AUSTRIA

Attache, Visa Office,
Canadian Embassy,
Dr. Karl Luegerring 10,
A-1010 Vienna.

BELGIUM

Attache, Canadian Embassy,
Visa Section,
26, rue de la Loi,
7e, étage,
Brussels 4.

DENMARK

Attache, Visa Office,
Canadian Embassy,
Osterbrogade 43,
2100 Copenhagen O.

FINLAND

Attache, Visa Office,
Canadian Embassy,
Pohjois Esplanaadi, 25B,
Helsinki 10.

FRANCE

Attache, Visa Office,
Canadian Embassy,
4, rue Ventadour,
Paris (1e).
Officer-in-Charge, Visa Office,
Canadian Consulate General,
15 Allee de Chartres,
Bordeaux (Gironde).
Officer-in-Charge, Visa Office,
Canadian Consulate General,
24 avenue du Prado, 3rd Floor,
Marseille (6) (Bdur).

GERMANY

Attache, Visa Office,
Canadian Embassy,
Hohenzollernring 60-62,
P.O. Box 323,
5 Cologne 10.
Officer-in-Charge, Visa Office,
Canadian Consulate General,

Country and Name & Address

47 Schillerstrasse,
2 Hamburg 50.
Officer-in-Charge,
Canadian Immigration Office,
Koenigstrasse,
7 Stuttgart.

Officer-in-Charge,
Canadian Government Visa Office,
Uhlandstrasse 7-8,
1 Berlin - 12.

GREECE

Attache, Visa Office,
Canadian Embassy,
8 Othonos Street,
Athens, 118.

HONG KONG

Superintendent of Canadian Immigration,
International Bldg.,
25th and 26th Floors,
141 Des Voeux Road Central,
P.O. Box 171,
Hong Kong, B.C.C.

INDIA

Immigration Attache for Canada,
7 Link Road,
Jungpura Extension,
P.O. Box 161,
New Delhi.

IRELAND

Attache, Visa Office,
Canadian Embassy,
Central Hotel Chambers.
7-9 Dame Court,
Dublin.

ISRAEL

Attache, Visa Office,
Canadian Embassy,
218 Hayarkon St.,
Tel Aviv.

ITALY

Attache, Visa Office,
Canadian Embassy,
Via Zara 30, 00198 Rome.
Attache, Visa Office,
Canadian Consulate General,
Via Turati 27, 20121,
Milan.

APPENDIX "A"—Continued

Country and Name & Address**JAMAICA**

Immigration Attache for Canada,
P.O. Box 343,
Kingston 10.

JAPAN

Attache, Visa Office,
Canadian Embassy,
No. 2,3-chome,
Higashi-Ginza, Chuo-Ku,
Tokyo.

LEBANON

Attache, Visa Office,
Canadian Embassy,
Stah Bldg.,
Cnr. Kantari and Mgr. Chebli Sts.
P.O. Box 6864,
Beirut.

NETHERLANDS

Attache, Visa Office,
Canadian Embassy,
Carel van Bylandtlaan 12,
The Hague.

NORWAY

Attache, Visa Office,
Canadian Embassy,
Drammensveien, 54 A,
Oslo 2.

PAKISTAN

Immigration Attache for Canada,
Hotel Shahrazad,
Islamabad.

PHILIPPINES

Consul (Visas)
c/o Canadian Consulate General,
1414 Roxas Blvd.,
P.O. Box 1825,
Manila.

PORTUGAL

Attache, Visa Office,
Canadian Embassy,
Praça Marquês de Pombal No. 14,
5th Floor, Lisbon.
Canadian Vice Consul,
5 Avenida Infante D. Henriques,
Ponta Delgada, The Azores.

SPAIN

Attache, Visa Office,
Canadian Embassy,
Avenida Jose Antonio 62,

Country and Name & Address

Apartado 207,
Madrid.

SWEDEN

Attache, Visa Office,
Canadian Embassy,
Narvagen 7, 111,
114. 60 Stockholm O.

SWITZERLAND

Attache, Visa Office,
Canadian Embassy,
Helvetia — Vie,
Belpstrasse 11,
3007 Berne.

TRINIDAD

Immigration Attache for Canada,
P.O. Box 565,
Port-of-Spain.

UNITED ARAB REPUBLIC

Attache, Visa Office,
Canadian Embassy,
6 Sharia Mohamed Fahmi el Sayad,
Garden City, Cairo.

ENGLAND

Officer-in-Charge,
Canadian Immigration Office,
38 Grosvenor St.,
London, W. 1, OAA.

Officer-in-Charge,
Canadian Immigration Office,
17 Harrington Street,
Liverpool 2.

Officer-in-Charge,
Canadian Immigration Office,
City House,
New Station Street,
Leeds 1.

Officer-in-Charge,
Canadian Immigration Office,
Rotunda Building,
New Street,
Birmingham.

SCOTLAND

Officer-in-Charge,
Canadian Immigration Office,
Fleming House,
134 Renfrew Street,
Glasgow C.3.

NORTHERN IRELAND

Officer-in-Charge,
Canadian Immigration Office,

APPENDIX "A"—Continued

Country and Name & Address

Canada House,
22 North Street,
Belfast.

UNITED STATES

Officer-in-Charge,
Canadian Government Immigration
Service.

c/o Consulate General,
680 Fifth Avenue,
New York, N.Y. 10019.

Officer-in-Charge,
Canadian Government Immigration
Service,

c/o Canadian Consulate General,
Room 2000,
310 South Michigan Ave.,
Chicago, Illinois 60604.

Officer-in-Charge,
Canadian Government Immigration
Service,

Country and Name & Address

Suite 600, Farmers Union Building,
1575 Sherman St.,
Denver, Col. 80203.

Officer-in-Charge,
Canadian Government Immigration
Service,

c/o Canadian Consulate General,
Maritime Plaza,
Golden Gateway Centre,
San Francisco, Calif. 94111.

Canadian Immigration Office,
c/o Canadian Consulate General,
510 West Sixth Street,
Los Angeles, Calif. 90014.

YUGOSLAVIA

Attache, Visa Office,
Canadian Embassy,
Proleterskih Brigada 69,
Belgrade.

APPENDIX "B"

CANADIAN FOREIGN TRADE SERVICE ABROAD

ARGENTINA

Commercial Counsellor,
Canadian Embassy,
Casilla de Correo 3898,
Buenos Aires.

AUSTRALIA

Commercial Counsellor for Canada,
21st Floor, A.M.P. Building,
Circular Quay,
Sydney.

Commercial Counsellor for Canada,
Mobil Centre, 2 City Road,
South Melbourne, 3205,
Victoria.

Commercial Counsellor,
Office of the High Commissioner
for Canada,
Commonwealth Avenue, Yarralumia 2600,
Canberra.

AUSTRIA

Commercial Counsellor,
Canadian Embassy,
P.O. Box 190, 1013 Vienna,
Obere Donaustrasse 49/51,
Vienna 2.

BELGIUM

Commercial Counsellor,
Canadian Embassy,
35 rue de la Science,
Brussels 4.

BRAZIL

Commercial Counsellor,
Canadian Embassy,
Edificio Metropol,
Avenida Presidente Wilson 165,
Caixa Postal 2164-ZC-00,
Rio de Janeiro.

Consul and Trade Commissioner,
Canadian Consulate, Edificio Scarpa,
Avenida Paulista, 1765, 9° andar,
Sao Paulo.

BRITAIN

Minister (Commercial),
Office of the High Commissioner
for Canada,
One Grosvenor Square,
London, W1X 0AB. England.
Canadian Government Trade
Commissioner,

Cornhill House,
144 West George Street,
Glasgow, C.2. Scotland.

CEYLON

Commercial Division,
Office of the High Commissioner
for Canada,
P.O. Box 1006,
6 Gregory's Road,
Cinnamon Gardens,
Colombo.

CHILE

Commercial Counsellor,
Canadian Embassy, Casilla 771,
10th Floor, Edificio Ahumada,
Santiago.

COLOMBIA

Commercial Secretary,
Canadian Embassy,
Calle 58 No. 10-42,
Apartado Aereo 22031,
Bogota.

CUBA

Commercial Division,
Canadian Embassy,
Calle 30, No. 518 esquina 7ª Avenida
Miramar,
Address for Letters,
P.O. Box 1515,
Nassau, Bahamas.

CZECHOSLOVAKIA

Commercial Secretary,
Canadian Embassy,
Chancery, Micklewiczova 6,
Prague 6.

DENMARK

Commercial Counsellor,
Canadian Embassy,
Prinsesse Mariæs Allé 2,
Copenhagen V.

DOMINICAN REPUBLIC

Commercial Division,
Canadian Embassy,
Edificio Copello 408,
Calle El Conde, Apartado 1393,
Santo Domingo.

FRANCE

Minister-Counsellor (Commercial),
Canadian Embassy,

APPENDIX "B"—Continued

- 35 Avenue Montaigne,
Paris 8^e.
- GERMANY
Commercial Counsellor,
Canadian Embassy,
Friedrich-Wilhelmstrasse 18,
Bonn 53.
Consul General,
Canadian Consulate General,
Koenigsallee 82,
4 Duesseldorf 1.
Consul General,
Canadian Consulate General,
Esplanade 41-47,
2000 Hamburg 36.
- GHANA
Commercial Secretary,
Office of the High Commissioner
for Canada,
P.O. Box 1639,
E 115/3 Independence Avenue,
Accra.
- GREECE
Commercial Counsellor,
Canadian Embassy,
31 Vasilissis Sophias Avenue,
Athens 138.
- GUATEMALA
Commercial Counsellor,
Canadian Embassy,
P.O. Box 400,
5a Avenida 11-70, Zone 1,
Guatemala City, C.A.
- HONG KONG
Senior Canadian Government Trade
Commissioner,
11th Floor, P&O Building,
P.O. Box 126,
21-23, Des Voeux Road, Central
Hong Kong.
- INDIA
Commercial Counsellor for Canada,
13 Golf Links Road,
P.O. Box 11,
New Delhi 1.
- INDONESIA
Commercial Secretary,
Canadian Embassy,
Djalan Budi Kemuliaan No. 6,
Djakarta.
- IRAN
Commercial Secretary,
Canadian Embassy,
Bezrouke Building,
Corner of Takht Jamshid Avenue
and Forsat Street,
P.O. Box 1610,
Tehran.
- IRELAND
Commercial Counsellor for Canada,
66 Upper O'Connell Street,
Dublin.
- ISRAEL
Commercial Secretary,
Canadian Embassy,
84 Hahashmoniam Street,
P.O. Box 20140,
Tel Aviv.
- ITALY
Minister-Counsellor (Commercial),
Canadian Embassy,
Via G.B. De Rossi 27,
00161 Rome.
Consul General and Trade Commissioner,
Canadian Consulate General,
Via Vittore Pisani 19,
C.P. 3977,
20124 Milan.
- JAMAICA
Commercial Secretary,
Office of the High Commissioner,
for Canada,
Tobago Road,
Corner Trafalgar Road and
Knutsford Boulevard,
P.O. Box 1500,
Kingston 10.
- JAPAN
Minister (Commercial),
Embassy of Canada,
Akasaka Post Office,
Tokyo 107.
- KENYA
Commercial Counsellor,
Office of the High Commissioner
for Canada,
Industrial Promotion Services Building,
Kimathi Street,
P.O. Box 3778,
Nairobi.

APPENDIX "B"—Continued

LEBANON

Commercial Counsellor,
Canadian Embassy,
Alpha Building, Rue Clemenceau,
Boite Postale 2300,
Beirut.

MALAYSIA

Commercial Counsellor,
Office of the High Commissioner
for Canada,
A.I.A. Building, Ampang Road,
P.O. Box 990,
Kuala Lumpur.

MEXICO

Commercial Counsellor,
Canadian Embassy,
7th Floor, Melchor Ocampo 463,
Apartado Postal 5-364,
Mexico 5, D.F.

NETHERLANDS

Commercial Counsellor,
Canadian Embassy, Sophialaan 7,
The Hague.

NEW ZEALAND

Commercial Counsellor,
Office of the High Commissioner
for Canada,
3rd Floor, ICI Building,
Molesworth Street,
P.O. Box 12-049 Wellington North,
Wellington.

NIGERIA

Commercial Secretary,
Office of the High Commissioner
for Canada,
Niger House, Odunlami Street,
P.O. Box 851,
Lagos.

NORWAY

Commercial Counsellor,
Canadian Embassy,
Fridtjof Nansens plass 5,
Oslo 1.

PAKISTAN

Commercial Secretary,
Office of the High Commissioner
for Canada,
Hotel Shahrazed,
Islamabad.

PERU

Commercial Secretary,

Canadian Embassy,
Edificio El Pacifico,
Corner Avenida Arequipa and Plaza
Washington,
Casilla 1212,
Lima.

PHILIPPINES

Consul General and Trade Commissioner,
Canadian Consulate General,
1414 Roxas Boulevard,
P.O. Box 1825,
Manila.

PORTUGAL

Commercial Counsellor,
Canadian Embassy,
Seventh Floor,
Rua Rosa Araujo, 2-7,
Lisbon 2.

PUERTO RICO

Consul and Trade Commissioner,
Canadian Consulate,
16th Floor, Pan Am Building,
Hato Rey 00917.

SINGAPORE

Commercial Counsellor,
Office of the High Commissioner
for Canada,
11th Floor, International Building,
360 Orchard Road,
P.O. Box 845,
Singapore 1.

SOUTH AFRICA

Canadian Government Trade
Commissioner,
17th Floor, Mobil House,
Corner Rissik and De Villers Streets,
P.O. Box 715,
Johannesburg.

Canadian Government Trade
Commissioner,
13th Floor, African Life Centre,
St. George's Street,
P.O. Box 683,
Cape Town.

SPAIN

Commercial Counsellor,
Canadian Embassy,
Edificio Espana,
Avenida de Jose Antonio 88,
Apartado 117,
Madrid.

APPENDIX "B"—Continued

SWEDEN

Commercial Counsellor,
Canadian Embassy,
Kungsgatan 24, P.O. Box 14042,
S-104 40 Stockholm.

SWITZERLAND

Commercial Secretary,
Canadian Embassy,
Kirchenfeldstrasse 88,
3000 Berne.

THAILAND

Commercial Secretary and Consul,
Canadian Embassy,
7th Floor, Thai Farmers Bank Building,
142 Silom Road,
P.O. Box 2090,
Bangkok.

TRINIDAD AND TOBAGO

Commercial Counsellor,
Office of the High Commissioner
for Canada,
Colonial Building, 72 South Quay,
P.O. Box 1246,
Port-of-Spain.

TURKEY

Commercial Secretary,
Canadian Embassy,
Vali Dr. Resit Cadessi 52,
Ankara.

UNION OF SOVIET SOCIALIST REPUBLICS

Commercial Counsellor,
Canadian Embassy,
23 Starokonyushenny Pereulok,
Moscow.

UNITED ARAB REPUBLIC

Commercial Division,
Canadian Embassy,
6 Sharia Rouston Pasha,
Garden City,
Kasr el Doubara Post Office,
Cairo.

UNITED STATES

Commercial Counsellor,
Canadian Embassy,
1746 Massachusetts Avenue, N.W.,
Washington, D.C. 20036.
Deputy Consul General (Commercial),
Canadian Consulate General,
680 Fifth Avenue,
New York City, N.Y. 10019.

Consul and Senior Trade Commissioner,
Canadian Consulate General,
500 Boylston Street,
Boston, Massachusetts 02116.

Consul and Senior Trade Commissioner,
Canadian Consulate General,
310 South Michigan Avenue, Suite 2000,
Chicago, Illinois 60604.

Consul and Trade Commissioner,
Canadian Consulate,
Illuminating Building,
55 Public Square,
Cleveland, Ohio 44113.

Consul and Trade Commissioner,
Canadian Consulate,
2100 Adolphus Tower,
1412 Main Street,
Dallas, Texas 75202.

Consul and Trade Commissioner,
Canadian Consulate,
1920 First Federal Building,
1001 Woodward Avenue,
Detroit, Michigan 48226.

Consul and Trade Commissioner,
Canadian Consulate General,
510 West Sixth Street,
Los Angeles, California 90014.

Consul and Trade Commissioner,
Commercial Division,
Canadian Consulate General,
2110 International Trade Mart,
2 Canal Street,
New Orleans, Louisiana 70130.

Consul and Trade Commissioner,
Canadian Consulate,
3 Penn Center Plaza,
Philadelphia, Pennsylvania 19102.

Consul and Trade Commissioner,
Commercial Division,
Canadian Consulate General,
One Maritime Plaza,
Golden Gateway Center,
San Francisco, California 94111.

Consul and Trade Commissioner,
Canadian Consulate General,
1305 Tower Building,
Seventh Avenue and Olive Way,
Seattle, Washington 98101.

URUGUAY

Commercial Division,
Canadian Embassy,
1005 Calle Prudencia Vasquez y Vega,
Casilla Postal 852,
Montevideo.

VENEZUELA

Commercial Counsellor,
Canadian Embassy,

Apartado del Este 62302,
Avenida La Estancia No. 10,
Ciudad Commercial Tamanaco,
Caracas.

YUGOSLAVIA

Commercial Secretary,
Canadian Embassy,
Proleterskih Brigada 69,
Belgrade.

APPENDIX "C"

PROVINCIAL INDUSTRIAL DEVELOPMENT OFFICES

NEWFOUNDLAND	Government of Newfoundland & Labrador, Office of the Premier, St. John's.	} Department of Economic Development, Confederation Building, St. John's.
PRINCE EDWARD ISLAND	Department of Fisheries, Industry and Natural Resources, Charlottetown.	} Agent General, Canadian Atlantic Provinces Office, 60 Trafalgar Square, London S.W.2, England.
NEW BRUNSWICK	Department of Fisheries, Industry and Natural Resources, Fredericton.	}
QUEBEC	Department of Industry and Commerce, Government Buildings, Quebec City.	} Quebec House, 12 Upper Grosvenor St., London W.1, England.
		Délégation Générale du Québec, 19 rue Barbet-de-Jouy, Paris 7 ^e , France.
		Bureau de la Province de Québec, Via Manzoni No. 16, Milan, Italy.
		Quebec House, 17 W. 50th Street, New York, N.Y. 10020, U.S.A.
ONTARIO	Department of Trade and Development, 950 Yonge Street, Toronto 5.	Trade and Industry Counsellor, Government of Ontario, Canada, Geigergasse 1, 1031 Vienna, Austria.
		Senior Trade and Industry Counsellor, Government of Ontario, Canada, Ontario House, Charles II Street, London S.W.1, England.
		Trade and Industry Counsellor, Government of Ontario, Canada, 8 Avenue de Loree, Brussels 5, Belgium.

APPENDIX "C"—Continued

Trade and Industry Counsellor,
Government of Ontario, Canada,
Flingerstrasse II,
Dusseldorf 4,
W/Germany.

Trade and Industry Counsellor,
Government of Ontario, Canada,
Via Senato 12,
Milan 20121, Italy.

Trade and Industry Counsellor,
Government of Ontario, Canada,
Trafalgar and Antigua Avenue,
P.O. Box 141,
Kingston 10, Jamaica.

Trade and Industry Counsellor,
Government of Ontario, Canada,
Room 1075, Hotel New Japan,
13-8, 2 Chome, Magato-Cho,
Chiyoda-Ku, Tokyo 100,
Japan.

Trade and Industry Counsellor,
Government of Ontario, Canada,
Strandvagen 7B,
Stockholm, Sweden.
Trade and Industry Counsellor,
Government of Ontario, Canada,
Suite 1800,
230 Peachtree Street, N.W.,
Atlanta, Georgia, 30303,
U.S.A.

Trade and Industry Counsellor,
Government of Ontario, Canada,
755 Boylston Street,
Boston, Mass. 02116.

Senior Trade and Industry
Counsellor,
Government of Ontario, Canada,
Home Federal Savings Building,
11 East Adams Street, Suite 750,
Chicago, Illinois 60603,
U.S.A.

Trade and Industry Counsellor,
Government of Ontario, Canada,
Fidelity Building, Room 923,
1940 East 6th Street,
Cleveland, Ohio 44114,
U.S.A.

APPENDIX "C"—Continued

		Senior Trade and Industry Counsellor, Government of Ontario, Canada, City National Bank, Room 1001, 606 South Olive Street, Los Angeles, Calif. 90014, U.S.A.
		Senior Trade and Industry Counsellor, Government of Ontario, Canada, 680 Fifth Avenue, Suite 1302-3, New York, N.Y. 10019, U.S.A.
MANITOBA	Department of Industry and Commerce, 352 Legislative Building, Winnipeg.	
SASKATCHEWAN	Department of Industry and Commerce, Saskatchewan Power Building, Regina.	Agent General, Saskatchewan House, 28 Chester St., Belgrave Square, London, S.W.1, England.
ALBERTA	Department of Industry and Tourism, Centennial Building, Edmonton.	Agent General, Province of Alberta, 37 Hill Street, Alberta House, London W.1, England.
BRITISH COLUMBIA	Department of Industrial Development, Trade and Commerce, Parliament Buildings, Victoria.	British Columbia House, 599 Market Street, San Francisco, California 94105, U.S.A.

APPENDIX "D"

CANADIAN CHARTERED BANKS

BANK OF MONTREAL

129 St. James Street West,
Montreal 1, Quebec.
ABROAD: London, Paris, Dusseldorf,
Tokyo, New York,
San Francisco, Chicago,
Los Angeles, Houston and
Mexico City.

THE BANK OF NOVA SCOTIA

44 King Street West,
Toronto, Ontario.
ABROAD: Kingston, Port of Spain,
Nassau, San Juan (P.R.),
Santurce (P.R.), New York,
London, Dublin, Glasgow,
Beirut, Rotterdam, Chicago,
Houston, Los Angeles, Tokyo,
Munich, Buenos Aires.

THE TORONTO-DOMINION BANK

55 King Street West,
Toronto 1, Ontario.
ABROAD: London, New York, Chicago
and Los Angeles.

BANQUE PROVINCIALE DU CANADA

221 St. Jacques Street West,
Montreal, Quebec.

CANADIAN IMPERIAL BANK OF COMMERCE

25 King Street West,
Toronto, Ontario.
ABROAD: London, Zurich, New York,
Portland (Oregon), Seattle,
Los Angeles, San Francisco,
Chicago, Dallas and
Kingston, Jamaica.

THE ROYAL BANK OF CANADA

1 Place Ville-Marie,
Montreal, Quebec.
ABROAD: London, Paris, Hong Kong,
New York, Chicago, Dallas,
Los Angeles, San Juan (P.R.)
and Port-of-Spain.

BANQUE CANADIENNE NATIONALE

Place D'Armes,
Montreal, Quebec.
ABROAD: Paris.

THE MERCANTILE BANK OF CANADA

491 Victoria Square,
Montreal, Quebec.

THE BANK OF BRITISH COLUMBIA

1725 Two Bentall Centre,
Vancouver 1, B.C.

APPENDIX "E"

RAILWAY INDUSTRIAL DEVELOPMENT OFFICES

CANADIAN NATIONAL RAILWAYS

Chief of Development,
Department of Research and Development,
P.O. Box 8100,
Montreal 3, Quebec.

ABROAD: New York, Detroit.

CANADIAN PACIFIC RAILWAY COMPANY

Manager,
Department of Industrial and Agricultural Development,
Room 703, Windsor Station,
Montreal 3, Quebec.

ABROAD: London, England.

